



Utah State Tax Commission
Property Tax Division

**Centrally Assessed Properties
2018 Valuation Appeal Form Instructions**

If you are dissatisfied with a centrally assessed property valuation, pursuant to Utah Code Annotated 59-2-1007, you must file a request for agency action with the Appeals Unit of the Utah State Tax Commission on or before the later of August 1, 2018 or within 90 days of the date of the mailing of the property valuation.

To ensure required information is included in the request for agency action, please use the *Centrally Assessed Properties 2018 Valuation Appeal Form*. The request for agency action must be in writing and contain the following required information:

- a. Utah Tax Account Name
- b. Utah Tax Account ID.
- c. Industry Type (select one box).
- d. Taxpayer internal contact, with contact information.
- e. Taxpayer's representative or petitioner contact information. Property Tax Division must have current Power of Attorney on file, if the petitioner is not an employee of taxpayer.
- f. Valuation information being appealed.
- g. Estimate of the fair market value of the property pursuant to Utah Code Annotated 59-2-1007 (5) (b).
- h. Counties involved in the appeal (select all counties that apply).
- i. Origination department or officer.
- j. Particular relief or action sought.
- k. If requester relies on a particular statute, the request will include reference to that statute and a statement of facts and summary of arguments and authorities relied on. The Utah State Tax Commission may waive this requirement if, in the interest of justice, it deems the waiver advisable.
- l. If the request results from a letter or notice from the Tax Commission, the request will include the date of the letter or notice and include a copy of the *Notice of Valuation* letter.
- m. Signature for certification.

All requests for agency action pertaining to valuation of centrally assessed property must be mailed or faxed to:

Utah State Tax Commission
Appeals Unit
210 North 1950 West
Salt Lake City, Utah 84134
Fax Number: 801-297-3919

Pursuant to Utah Code Annotated 59-2-1007 (8) (a) An owner who applies to the commission for a hearing in accordance with Subsection (1) shall, for the property for which the owner objects to the commission's assessment, file a copy of the application with the county auditor of each county in which the property is located.

Utah State Tax Commission
Property Tax Division
State of Utah
County Auditors

(435) 438-6465
MS GINGER MCMULLIN
BEAVER COUNTY AUDITOR
PO BOX 392
BEAVER UT 84713

(435) 636-3224
MR SETH OVESON
CARBON COUNTY AUDITOR
120 E MAIN STREET
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MS JOANN EVANS
DUCHESNE COUNTY AUDITOR
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125 E CENTER STREET
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MS KARLA JOHNSON
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76 N MAIN STREET
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PIUTE COUNTY AUDITOR
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IRON COUNTY AUDITOR
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